



## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

#### [REG–105954–20]

#### RIN 1545-BP82

#### Required Minimum Distributions; Correction

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Correction to a notice of proposed rulemaking and notice of public hearing.

**SUMMARY:** This document contains corrections to a notice of proposed rulemaking and notice of public hearing that was published in the **Federal Register** on Thursday, February 24, 2022. The proposed regulations relating to required minimum distributions from qualified plans; section 403(b) annuity contracts, custodial accounts, and retirement income accounts; individual retirement accounts and annuities; and eligible deferred compensation plans under section 457.

**DATES:** Written or electronic comments and outlines for a public hearing are still being accepted and must be received by May 25, 2022. Outlines of topics to be discussed at the public hearing scheduled for June 15, 2022, at 10:00 a.m. must be received by May 25, 2022.

**ADDRESSES:** Commenters are strongly encouraged to submit public comments electronically. Submit electronic submissions via the Federal eRulemaking Portal at [www.regulations.gov](https://www.regulations.gov) (indicate IRS and REG–105954–20) by following the online instructions for submitting comments. Once submitted to the Federal eRulemaking Portal, comments cannot be edited or withdrawn. The IRS expects to have limited personnel available to process public comments that are submitted on paper through mail. Until further notice, any comments submitted on paper will be considered to the

extent practicable. The Department of the Treasury (Treasury Department) and the IRS will publish for public availability any comment submitted electronically, and to the extent practicable on paper, to its public docket. Send paper submissions to:

CC:PA:LPD:PR (REG–105954–20), Room 5203, Internal Revenue Service, P.O. Box 7604, Ben Franklin Station, Washington, DC 20044.

**FOR FURTHER INFORMATION CONTACT:** Concerning the proposed regulations, Brandon M. Ford, or Laura B. Warshawsky, (202) 317–6700; concerning submissions of comments and outlines of topics for the public hearing, Regina Johnson, (202) 317–5177 (not toll-free numbers) or [publichearings@irs.gov](mailto:publichearings@irs.gov).

## **SUPPLEMENTARY INFORMATION:**

### **Background**

The notice of proposed rulemaking that is subject of this document is under section 401 of the Internal Revenue Code.

### **Need for Correction**

As published on February 24, 2022, the notice of proposed rulemaking (REG-105954-20) contain errors that need to be corrected.

### **Correction of Publication**

Accordingly, the notice of proposed rulemaking (REG-105954-20), that was the subject of FR Doc. 2022–02522, published February 24, 2022, at 87 FR 10504, is corrected as follows:

#### **§ 1.401(a)(9)–6 [Corrected]**

1. Section 1.401(a)(9)–6 is corrected by:

a. On page 10539, second column, the fifth line of paragraph (g)(1)(ii), the language “attains age 70½0 (or January 1, 1997, if” is corrected to read “attains age 70½ for January 1, 1997, if”.

b. On page 10544, second column, the heading for paragraph (o)(2), the language “*Eligible cost of living index*” is corrected to read “*Eligible cost-of-living index*”.

c. On page 10548, first column, the fifth line of paragraph (q)(2)(ii) introductory text, the language “(q)(4)(ii)(A) of this section), exceeds the” is corrected to read “(q)(4)(ii)(A) of this section) exceeds the”.

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